

DEPARTMENT OF COOPERATION

VISION

Socio - economic transformation through empowered cooperative women leadership

MISSION

- To empower the women graduates to become innovative leaders through effective teaching learning process
- To enhance holistic and value based education to the learners for social transformation
- To provide quality education by disseminating knowledge and best practices for enabling mastery in cooperation
- To promote, protect and strengthen the cooperative movement through women cooperator for the sustainable development

B.Com., Cooperation

PROGRAMME EDUCATIONAL OBJECTIVES

- To transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies
- To groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways
- To heighten the conscious of the graduates on socio-economic concern and to evolve it as an in built mechanism to chisel as better human being
- To make positive contribution to cooperative movement by promoting cooperative education, training and research
- To instill leadership and entrepreneurial qualities with appropriate knowledge and skills both in the domain and allied fields

PROGRAMME OUTCOMES

The programme aids the graduates to

PO 1	emerge with competency in the field of cooperation and apply knowledge to cater to the needs of the cooperatives and the society
PO 2	imbibe innovative thinking skills in the field of cooperation, commerce and management
PO 3	acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned nation building
PO 4	acquire practical knowledge and skill in the core and allied disciplines namely viz. cooperation, accounting, finance, marketing and management
PO 5	address to the challenges and opportunities in cooperative sector and train them with required skill for cooperative entrepreneurship and leadership

Vellalar College for Women (Autonomous), Erode - 12.									
Bachelor of Commerce (Cooperation)									
(Applicable to students admitted during the academic year 2018-19 and onwards)									
2018 – 2019 onwards									
Course Content and Scheme of Examinations (CBCS & OBE Pattern)									
Semester I									
Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	Total	
I	Language I	18TAMU101/ 18HINU101 /	Tamil / Hindi	6	3	25	75	100	3
II	Language II	18ENHU101	English	6	3	25	75	100	3
III	Core	18CPUC101	Cooperation: Theory and Practice	5	3	25	75	100	4
		18CPUC102	Principles of Accountancy	6	3	25	75	100	4
	Allied I	18CPUA101	Business Organisation	5	3	25	75	100	5
IV	Foundation Course	18FOCU1ES	Environmental Studies	2	3	–	100	100	2
Total								600	21
Semester II									
I	Language I	18TAMU202/ 18HINU202/	Tamil / Hindi	6	3	25	75	100	3
II	Language II	18ENHU202	English	6	3	25	75	100	3
III	Core	18CPUC203	Cooperative Finance and Banking	5	3	25	75	100	4
		18CPUC204	Financial Accounting	6	3	25	75	100	4
	Allied II	18CPUA202	Business Economics	5	3	25	75	100	5
IV	Value Education	18VEDU2HR	Value Education and Human Rights	2	3	–	100	100	2
Total								600	21

Question Paper Pattern for OBE

Components of CIA Marks

Tests (I & II)	Assignment / Seminar / Subject Viva	Model Examination	Total
10	5	10	25

CIA

Bloom's Category	Section	Choice	Marks	Total
Remember (K1)	A	Compulsory	2 x 2 = 4	30
Understand (K2)	B	Either / Or	2 x 5 = 10	
Understand (K2), Apply (K3)	C	Open Choice (2 out of 3)	2 x 8 = 16	

Model and End Semester Examination

Bloom's Category	Section	Choice	Marks	Total
Remember (K1)	A	Compulsory	5 x 2 = 10	75
Understand (K2)	B	Either / Or	5 x 5 = 25	
Understand (K2), Apply (K3)	C	Open Choice (5 out of 8)	5 x 8 = 40	

Change in Assessment Pattern for specific courses

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
18CPUC102	Principles of Accountancy	Remember (K1)	A	Compulsory	5 x 2 = 10	75
18CPUC204	Financial Accounting	Understand (K2)	B	Either / Or	5 x 4 = 20	
		Understand (K2), Apply (K3)	C	Open Choice (3 out of 5)	3 x 15 = 45	

Components of CIA Marks (Core Practicals)

Tests (I & II)	Skill	Record	Model Examination	Total
10	15	5	10	40

SEMESTER – I

CODE	COURSE TITLE
18CPUC101	COOPERATION: THEORY AND PRACTICE

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To Provide students with an understanding on the concept, principles, thoughts of cooperation and history of cooperative movement in India and Abroad

Course Outcomes

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the history and principles of cooperation	K1
CO2	Compare different schools of thought on cooperatives	K2
CO3	Analyze the key differences between cooperatives and other economic systems and its benefits	K3
CO4	Understand evolution of cooperation in foreign countries	K1, K2
CO5	Identify the various commissions and committees of cooperatives in India	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	S	S	M
CO3	S	M	S	M	S
CO4	S	M	S	M	M
CO5	S	L	M	L	S

S- Strong; M-Medium; L-Low

Syllabus**UNIT I (16 hrs.)**

Cooperation: Meaning and Definition, Features, Values of Cooperation – Principles of Cooperation: Evolution of Cooperative Principles - Rochdale Principles – Reformulation of Principles of Cooperation by ICA 1937, 1966, Restatement of Cooperative Identity – Detailed study of Principles of Cooperation.

UNIT II (16 hrs.)

Schools of Thoughts on Cooperatives: Pre- Rochdale Cooperative thought: Thought of Robert Owen, Dr. William King and Charles Fourier - Post – Rochdale Cooperative thought: Raiffiesen and Schultz.

UNIT III (15 hrs.)

Cooperative and other forms of Economic System: Capitalism, Socialism and Cooperation – Cooperation as a Balancing sector – Benefits of Cooperation-Mixed Economy-Role of Cooperatives in Mixed Economy.

UNIT IV (12 hrs.)

Cooperatives in Foreign Countries: Cooperative Credit Movement in Germany – Consumer Cooperatives in UK and Sweden – Dairy Cooperatives in Denmark - Farming Cooperatives in Isreal.

UNIT V (16 hrs.)

Cooperative Movement in India: Pre-Independence era with special reference to Maglacon Committee and Planning Commission and post-Independence era –All India Rural Credit Survey Committee (AIRCSC), All India Rural Credit Review Committee (AIRCRC), CRAFTICARD (Sivaraman Committee) and Vaidhyathan Committee (ST- 2004) Report of the expert committee to examine three tier (Short Term Cooperative Credit Structure).

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hajela T. N.	Cooperation Principles, Problems and Practice	Ane Books Pvt. Ltd., New Delhi.	2016, 8 th Edition.
2.	Mathur B.S.	Co-operation in India	Sahitya Bhawan	1999, 1 st Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4 th Revised Edition.
2.	Krishnaswamy O.R. and Kulandaiswamy V.	Cooperation Concept and Theory	Arudra Academy, Coimbatore	2000, 1 st Edition.

Web Resources

<https://www.slvrec.com/content/7-cooperative-principles>
www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf
<https://www.shmoop.com/economic-systems/types.html>
<http://ageconsearch.umn.edu/bitstream/27233/1/35020034.pdf>

Pedagogy

Lecture, Seminar and Power Point Presentation

SEMESTER – I

CODE	COURSE TITLE
18CPUC102	PRINCIPLES OF ACCOUNTANCY

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Preamble

To make the students understand and apply the basic concept of accounting in the preparation of financial statements

Course Outcomes

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Conceptualize the basics of accounting and book-keeping	K1
CO2	Identify and apply the accounting rules	K2
CO3	Apply the accounting rules in determining financial results	K3
CO4	Understand the basis for calculation of Interest	K2
CO5	Apply accounting procedures in consignment, joint venture and non - trading organisations	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (20 hrs.)

Introduction of Accountancy: Need for Accounting, Definition –Book keeping - Accounting Concept and Conventions- Objectives, limitations, Methods of Accounting – Journal - Ledger-Subsidiary Books - Cash Book - Different types of Cash Books.

UNIT II (16 hrs.)

Preparations of Trial balance: Final accounts – Uses, Closing entries - Capital and Revenue items - Trading Account, Profit and Loss Account, Balance Sheet-Adjusting entries (Problem).

UNIT III (18 hrs.)

Errors: Meaning-Types of errors and their rectification - Bank Reconciliation Statement - Meaning - Methods of preparation of Bank Reconciliation statement (Problem).

UNIT IV (18 hrs.)

Bills of Exchange: Definition, Features, Advantages, Types of Bills of Exchange-Account Current-Meaning, Definition, uses - procedure for Calculating Days of Interest, Preparation Account Current - Average Due Date: Meaning, Uses, Determination of Due Date, Basis for calculation of Interest. (Problem)

UNIT V (18 hrs.)

Consignment Account: Meaning-, Features, Important terms, Distinction between Sale and Consignment, Joint Venture - Accounts of Non-Trading Concerns: Receipts and Payments Account - Income and Expenditure Account, –Balance Sheet (Problem).

Distribution of Marks: 40% Theory, 60% Problems.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheswari. S.N. and Suneel Maheswari	Accounting for Management	S. Chand & Company Ltd.	2018, 4 th Edition.
2.	Reddy T.S. and Murthy A.	Financial Accounting	Margham Publications	2009, 6 th Revised Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai and Bhagavathi	Fundamentals of Advanced Accounting	S. Chand & Company Ltd.	2010, 3 rd Edition.
2.	Shukla.M.C & Grewal	Advanced Accountancy	Sahitya Bhawan	2000, 13 th Edition.

Web Resources

<https://www.tutor2u.net/business/reference/accounting-concepts-and-conventions>

<http://businessandmanagementstudies.blogspot.in/2013/02/meaning-and-types-of-accounting-errors.html>

Pedagogy

Lecture, Seminar, Quiz and Assignment

SEMESTER – I

CODE	COURSE TITLE
18CPUA101	BUSINESS ORGANISATION

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	72	3	-	5

Preamble

To enable the students to learn the scope of business organization, its forms, functions and management

Course Outcomes

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the various forms of business organizations	K1
CO2	Make out the sources of finance available for different organization	K2
CO3	Gain knowledge on Starting of a new business and factors involved in locating the business	K2
CO4	Analyze ethical behavior and social responsibility in business endeavors	K3
CO5	Assess the impact of the external environment on the business enterprises	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S- Strong; M-Medium; L-Low

Syllabus**UNIT I (18 hrs.)**

Business: Meaning, Definition, Objectives, Essential Characteristics of Business – Types – Qualities of A Good Businessman – Meaning of Business Organisation – Forms of Business Organization: Sole Trading Concern, Partnership Firms, Partnership Deed - Contents of Partnership Deed, Joint Hindu Family Firm, Joint Stock Company, Cooperative Institutions -Public Utilities – Characteristics of Ideal form of Business Organisation.

UNIT II (15 hrs.)

Company Organisation: Definition, Characteristics, Distinction between a Company and a Partnership Firm – Kinds of Companies – Merits and Drawbacks – Company Promotion: Types of Promoters – Steps in Promotion – Incorporation of a Company.

UNIT III (13 hrs.)

Management of Company Organisation: Shareholders – Board of Directors – Powers and Functions, Composition Function of Directors – Chief Executives – Managing Directors – Legal Restrictions – Provisions in the Act.

UNIT IV (15 hrs.)

Methods of Raising Finance: Issue of Shares – Debentures – Assistance from Industrial Finance Institution – Borrowing from Banks – Stock Exchange: Meaning, Characteristic Features, Functions – Investors and Speculators - Kinds of Speculators.

UNIT V (14 hrs.)

Business Combination – Meaning, Objectives, Causes, Types, Merits and demerits.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kathiresan and Dr.V. Radha	Business Organisation	Prasanna Publishers, Chennai.	2014, 1 st Edition.
2.	Shukla. M.C	Business Organisation and Management	S. Chand & Company Ltd.,	2001, 18 th Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sharma R.K., Shashi K. Gupta	Business Organisation and Management	Kalyani Publishers	2015, 4 th Edition.
2.	Bhusan.Y	Fundamentals of Business Organisation and Management	S. Chand & Company Ltd.,	2008, 19 th Edition.

Web Resources

<http://www.commercepk.com/main-characteristics-of-business/>
<http://www.lawsofbusiness.com/2016/12/different-kinds-of-companies.html>
<https://www.quabbala.co.uk/5-methods-of-raising-finance-for-businesses/>
<http://kalyan-city.blogspot.in/2010/11/what-is-stock-exchange-its-definitions.html>

Pedagogy

Lecture, Role Playing, Seminar and Power Point Presentation

SEMESTER - II

CODE	COURSE TITLE
18CPUC203	COOPERATIVE FINANCE AND BANKING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To make the students understand the basic agricultural and non-agricultural cooperative credit system in India

Course Outcomes

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the structure of cooperative credit and loaning procedure	K1
CO2	Understand the constitution and functions of short term and medium term cooperative credit structure	K2
CO3	Understand the constitution and functions of PCARDB and SCARDB	K2, K3
CO4	Understand the constitution and functions of non agricultural cooperative credit system	K2, K3
CO5	Gain knowledge on cooperative credit movement in India and recent trends in cooperative banking	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus**UNIT I (16 hrs.)**

Agricultural Co-operative Credit: Classification in India – Co-operative Banking Structure – Principles of Good Lending System – Primary Agricultural Co-operative Credit Societies: Constitution and Working – Business Development Plans and Loan Operation - Linking of Credit with Marketing.

UNIT II (15 hrs.)

District and State Co-operative Banks: Constitution, Management, Structure and Working – Mobilization of deposits –Lending Operations –NPA - Recovery Management - MoU with PACCS for Business Development Plans.

UNIT III (15 hrs.)

Long Term Credit: Need for long term finance for agriculture – Need for a separate Agency for providing long term agricultural finance – Constitution and Working of Primary and State Co-operative Agriculture and Rural Development Banks.

UNIT IV (13 hrs.)

Non-Agricultural Credit Cooperatives: Constitution and Working of Urban Co-operative Banks, Employees Co-operative Thrift and Credit Societies, Co-operative Housing Societies and Industrial Co-operative Banks.

UNIT V (16 hrs.)

RBI - NABARD – NCDC and Co-operative Banking – Banking Regulation Act as Applicable to Cooperative Banks (1966) – Recent trends – Technology adoption - Core Banking – Challenges to Cooperatives in Globalised Era.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4 th Revised Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Bedi R.D	Theory, History and Principles of Cooperation	R. Lall Book Depot	2000, 1 st Edition.
2.	Mathur B .S	Cooperation in India	Sahitya Bhawan	1999, 3 rd Edition.
3.	Nakkiran and John Winfred	Cooperative Banking in India	Rainbow Publications	1988, 1 st Edition.

Web Resources

- <http://co-operative.ozg.in/2012/07/types-function-of-cooperative-banks-in.html>
<https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf>
<https://www.bayt.com/en/specialties/q/146829/what-are-good-principles-of-lending/>

Pedagogy

Lecture, Quiz, Seminar and Power Point Presentation

SEMESTER - II

CODE	COURSE TITLE
18CPUC204	FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Preamble

To make the students understand and apply different systems of financial accounting

Course Outcomes

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic accounting concepts of financial accounting and depreciation in accounting	K1
CO2	Understand and practice of Self- Balancing Ledger System	K2
CO3	Prepare statement of affairs and calculate profit	K3
CO4	Apply departmental accounting and branch accounting	K3
CO5	Maintain books of accounts under hire purchase system	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Syllabus**UNIT I (19 hrs.)**

Financial Accounting: Meaning, Objectives, Components, Difference between Financial Accounting, Cost Accounting and Management Accounting. Depreciation: Meaning, Causes, Methods- Straight Line Method, Written Down Value Method, Annuity, Revaluation and Depletion.

UNIT II (18 hrs.)

Self Balancing Ledgers: Meaning and Advantages – Accounting aspects – Transfers.

UNIT III (16 hrs.)

Single Entry System: Meaning and Features – Statement of Affairs and Conversion Method.

UNIT IV (19 hrs.)

Department Accounts – Transfers at Cost or Selling Price – Branch Excluding Foreign Branches- Problems in Dependent Branch: Stock and Debtors System, Debtors System.

UNIT V (18 hrs.)

Hire Purchase and Installment System including hire purchase trading account – Goods on Sale or return.

Distribution of Marks: 40% Theory, 60% Problems.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy A.	Financial Accounting	Margham Publications	2014, 7 th Revised Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P. & Narang K.L.	Financial Accounting	Kalyani Publishers	2016, 13 th Edition.
2.	Jain and Narang	Advanced Accountancy	S. Chand & Company Ltd.	2014, 10 th Edition.
3.	Shukla M.C.	Advanced Accountancy	S. Chand & Company Ltd.	2000, 13 th Edition.

Web Resources

<https://www.mheducation.co.uk/he/chapters/0077108086.pdf>

<http://basiccollegeaccounting.com/2010/11/what-are-the-advantages-and-disadvantages-of-having-self-balancing-ledgers/>

Pedagogy

Lecture, Seminar and Assignment.

SEMESTER - II

CODE	COURSE TITLE
18CPUA202	BUSINESS ECONOMICS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	72	3	-	5

Preamble

To make the students understand the concepts of economic analysis and application of knowledge in business decision making process

Course Outcomes

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the elementary Principles of Economics and Business Economics	K1
CO2	Understand the theories of consumer behavior and pricing	K2
CO3	Gain the knowledge on marginal productivity theory and International Trade Policy	K3
CO4	Apply the concept of equilibrium to both in micro and macro economics	K3
CO5	Identify the impact of Globalization in Indian Economy	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	M	M	S	S
CO3	S	S	S	S	S
CO4	S	M	S	M	M
CO5	S	M	M	S	S

S- Strong; M-Medium; L-Low

Syllabus**UNIT I (12 hrs.)**

Economics: Definition - Micro and Macro Economics – Characteristics, Scope and Differences.

UNIT II (17 hrs.)

Theory of Consumer Behavior: Marginal Utility Analysis – The Law of Diminishing Marginal Utility – Utility Analysis of Demand - Marginal Utility Approach and Indifference Curve Approach – Elasticity of Demand.

UNIT III (16 hrs.)

Pricing: Perfect Competition - Monopoly – Monopolistic Competition – Oligopoly and Duopoly. – Price & Output Determination.

UNIT IV (15 hrs.)

Determination of Rent, Wage, Interest and Profit – Ricardian Theory of Rent –Marginal Productivity Theory of Wages - Loanable Funds Theory – Marginal Productivity Theory of Profit.

UNIT V (15 hrs.)

Trade: Trade Policy – International Trade – Balance of Trade and Payment – Strategic Alternatives – Merger, Take over, Joint Venture, Basic concepts of SEZ (Special Economic Zone). World Trade Organization (WTO), International Monetary Fund (IMF) and Impact of Globalization in an Indian Economy.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sankaran S.	Business Economics	Margham Publications, Chennai.	2013, 4 th Revised Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Aryamala T	Business Economics	Vijay Nicole Imprints Pvt. Ltd. Chennai	2014, 4 th Edition.
2.	Sundharam, K.P.M.Sundharam	Business Economics	Sultan Chand & Sons	2010, 5 th Edition.
3.	Alok Srivastava	Business Economics	Kitab Mahal	2004, 1 st Edition.

Web Resources

<https://www.scribd.com/document/198825379/Characteristics-of-Business-Economics1>
<https://www.marketing91.com/types-of-pricing/>
<https://businessjargons.com/theories-of-wage-determination.html>
https://www.wto.org/english/thewto_e/whatis_e/whatis_e.htm

Pedagogy

Lecture, Group Discussion, Seminar and Power Point Presentation.